

4 such moneys are not needed in any county, may transfer the same to
5 any other county.

1 **SEC. 32. Publication clause.** This act being deemed of immediate
2 importance shall be in full force and effect from and after its passage
3 and publication in the Des Moines Register and the Des Moines
4 Capital, newspapers published in Des Moines, Iowa.

Approved March 5, A. D. 1924.

I hereby certify that the foregoing act was published in the Des Moines Register March 10, 1924, and the Des Moines Capital March 10, 1924.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 24

COUNTY AREA TUBERCULOSIS ERADICATION PLAN

S. F. 318

AN ACT to legalize the establishment of the county area tuberculosis eradication plan in the several counties of the state and the proceedings of boards of supervisors, county auditors, county treasurers, and the secretary of agriculture in the establishment of such areas, the levy, spreading, and collection of taxes therefor as is provided in chapter forty-eight (48) of the laws of the fortieth (40) general assembly of Iowa.

WHEREAS, under the provisions of chapter forty-eight (48) of the laws of the fortieth (40) general assembly of Iowa the board of supervisors of certain counties have proceeded to approve petitions and agreements for the establishment of the county area plan for the eradication of bovine tuberculosis, and have made applications with and have filed agreements with the secretary of agriculture of Iowa, and such counties have been enrolled under the county area plan as is provided in said act, and

WHEREAS, certain doubts have arisen as to the sufficiency of the proceedings before the board of supervisors relative to the establishment of the county area plan and of the secretary of agriculture relative thereto, and

WHEREAS, certain doubts have arisen as to the validity of the levy, spreading and collection of taxes therefor, and

WHEREAS, it is the desire of this general assembly to legalize, ratify, confirm and levy the taxes as the same now appear on the books in the office of the county treasurer of any such counties, providing always that said levy shall not exceed three (3) mills, now therefore

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Proceedings validated.** That all of the proceedings in
2 connection with the establishment of and the enrollment of each of
3 the several counties of this state enrolled in the office of the secre-
4 tary of agriculture prior to January 1, 1924 under the county area
5 plan as provided in chapter forty-eight (48) of the acts of the fortieth
6 general assembly of Iowa be, and the same are hereby legalized and
7 validated. All of such proceedings shall have the same force and
8 effect as though in strict conformity to the provisions of said act.

1 **SEC. 2. County treasurer to collect.** That all taxes not exceeding
 2 three (3) mills upon the taxable value as now spread upon the tax
 3 books in the office of the county treasurer of each of said counties,
 4 which taxes were levied under the provisions of said chapter forty-
 5 eight (48) of the acts of the fortieth general assembly, be, and the
 6 same are hereby legalized, validated, confirmed and levied, and the
 7 county treasurer of each of said counties shall proceed, as provided
 8 by law, to collect the unpaid portion of said taxes and to distribute
 9 all taxes already collected or hereafter to be collected as provided by
 10 law, and all of the acts of said treasurer in connection with the col-
 11 lection of said taxes are hereby legalized, validated and confirmed.

1 **SEC. 3. Publication.** This act being deemed of immediate import-
 2 ance shall be in full force and effect from and after its publication in
 3 the Des Moines Capital and Des Moines Register, newspapers pub-
 4 lished at Des Moines, Iowa.

Approved April 19, A. D. 1924.

I hereby certify that the foregoing act was published in the Des Moines Register, April 23, 1924, and the Des Moines Capital, April 23, 1924.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 25

HIGHWAYS

S. F. 121

AN ACT to amend, revise, and codify chapters five (5) and eighteen (18) of title eleven (11) and section twenty-nine hundred fifty-nine (2959) of the compiled code of Iowa and of the supplement to said code, relating to the county road, bridge, and culvert system, and taxation therefor, and to toll bridges and ferries, and relating to the improvement of primary and county road systems and the issuance of bonds therefor, and anticipating primary road funds for primary road bonds, and county road funds for county road bonds, and relating to taxation for the payment of both kinds of said bonds and the interest thereon, and providing a method additional to that now provided by law for improvement and maintenance of primary and county roads; and to amend section twenty-nine hundred fourteen (2914) of the supplement to the compiled code of Iowa, relating to the improvement of primary roads.

Be it enacted by the General Assembly of the State of Iowa:

That chapters five (5) and eighteen (18) of title eleven (11) of the compiled code of Iowa and of the supplement to said code are amended, revised, and codified to read as follows:

1 **SECTION 1. Highway levies.** The board of supervisors shall, an-
 2 nually, at the September session of the board, levy the following taxes:
 3 1. A county road tax of not more than one mill on all of the taxable
 4 property in the county.
 5 One-half of the county road fund arising from the property within
 6 a municipality shall be paid over by the county treasurer to the
 7 treasurer of the municipality in the same manner as other municipal
 8 taxes and shall be expended only on the roads and streets within such
 9 municipality, which are continuations of such roads as are main